

**VALE OF EVESHAM CHRISTIAN CENTRE  
TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

**REGISTERED CHARITY NO. 1168068**

**VALE OF EVESHAM CHRISTIAN CENTRE**

**Registered Charity No. 1168068**

**31 MARCH 2019**

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## Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2018		31	03	2019

### Section A

### Reference and administration details

Charity name

Vale of Evesham Christian Centre

Other names charity is known by

Registered charity number (if any)

1168068

Charity's principal address

Vale of Evesham Christian Centre,

Bewdley Street,

Evesham, Worcestershire

Postcode

WR11 4AD

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen Alastair Wilderspin	Chairperson		
2	Michael Stephen Hewitt	Treasurer		
3	John Robert King			
4	Diane Elizabeth Bennett			
5	Bryan Keith Gittins			
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**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional Information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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## Section B Structure, governance and management

**Description of the charity's trusts**

Type of governing document (eg Trust deed constitution)	Constitution
How the charity is constituted (eg Trust association company)	Charitable Incorporated Organisation (CIO),
Trustee selection methods (eg appointed by elected rep)	Elected by existing Trustees subject to ratification by Membership

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Vale of Evesham Christian Centre has its own constitution and rules and at present is overseen by the Salt and Light family of churches, with Mark Mumford of the Synergy Sphere as our link representative.

It should be noted that many of the ongoing duties of the Trustees are delegated to the Leadership Team, whose work is overseen by the Trustees. Two of the Trustees are members of the Leadership Team. Good communication between the two is facilitated by this fact.

The trustees held 8 meetings during the year.  
The trustees will seek to appoint additional trustees with appropriate skills and expertise should the need arise.



Summary of the objects of the charity set out in its governing document

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

During the year, we have planned activities and expenditure in order to achieve our aims

Our aim has been that the broader aims of the church are acted upon through our regular work and special events. In particular, we provide for the advancement of the Christian Faith through our Sunday services, weekday groups and children's activities.

We have supported other organisations financially to achieve Aim 1 above – notably New India Church of God in India, Open Doors worldwide in support of the persecuted church and a couple in India through Interserve.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands, although we have partnered with other agencies such as Street Pastors to achieve this aim, making significant donations to their work. Some of the work of the Toddler Group and the Youth and Children's work also addresses those in need of material and other assistance.

In addition, we have donated to local and national agencies to support their work. Teen Challenge and Mercy UK assist those with substance misuse needs. Kampala Children's Centre serves and educates orphaned and needy children in Uganda. Christians Against Poverty provides advice and practical assistance to those with debt problems. Open Doors provides

practical help to those in need as well as evangelistic outreach and training for church leaders.

We also gave a substantial gift to Offenham First School to develop their reflective space and to sponsor the I Sing Pop event which promotes worship songs in education in a fun way. Since November 2018 we have started to support a couple in central India through Interserve in their work of teaching nursing and midwifery skills to student nurses and teaching English as a foreign language.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

#### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

A youth and children's worker was employed until October 2018, since which time the youth and children's activities have been run by volunteers.

## **Section D**

## **Achievements and performance**

Summary of the main achievements of the charity during the year

### *Advancing the Christian Faith*

#### Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. We have baptised 2 people this year.

We have tried to make sure that the services always welcome children and have a Family Service once a month, a children's slot in the main services and children's activities when there is not a Family Service. Over the Summer, we have more Family Services as it is harder to recruit helpers during the holiday season.

The Christmas services were well attended this year. We followed the Christmas Day service with a meal again, provided for those who have nowhere social to spend the day.

#### Outreach

We have carried out and sustained many outreach activities including Tiddlywinks, Youthee, Alpha and The Turning. In addition, we have worked with other churches to run Street Pastors, Archways Pregnancy Support, Healing on the Streets and Joint Church activities under the banner of Hope Together Evesham. We have also supported Caring Hands, Evesham Street Pastors, Evesham Prayer Compass, the Evangelical Alliance and Evesham Churches Together financially.

We have held film nights with Christian themed films and open Bible studies before Caring Hands on a Wednesday.

#### Children and Youth Work

We have provided places for children to come and enjoy themselves as well as opportunities to find out about the Christian Faith. Our Youth and Children's worker, settled into her post well and initiated links with schools as well as running a weekly small group with some of the youth and Youth Alpha. She moved to a new post in October and we are continuing what she began as far as possible. Nevertheless, we plan to employ a replacement youth and young adults' worker in the new financial year.

Some of our reserves are needed to guarantee the future viability of this post, as our regular income falls considerably short of the amount needed to cover the salary of the Youth and Young Adults' worker for three years. Nevertheless, we have managed to maintain our reserves well apart from some capital spending.

We strongly believe that we must provide a safe and secure place for Children's Work. As a result, we have revised our Safeguarding policy, renewed the training of all workers with youth and children, kept DBS forms up to date and checked that new workers are covered. We have also installed a firewall at church and monitoring software on all church computers to check that they are not being misused.

#### *Assisting and Relieving Those in Need*

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (twice weekly), clothes bank, baby bank, homeless resources bank), is separated formally from the church by the formation of a new CIO. Caring Hands remains very much part of our work, and we support Caring Hands through provision of the building for storage and daily operational use, help with the salary of the Community Worker, practical help through provision of at least 5 volunteers and providing Trustees for its oversight.

In addition, the Tiddlywinks group allowed the Children's Health Visitors to provide a place for parents to have check-ups and advice since the closure of the Children's Centre, although this service finished in May 2018 because of poor attendance. Our Community Worker also helped the Adventure Playground with meals for children over the Summer Holidays.

#### *Advancing Education and carrying out Other Charitable Purposes*

As mentioned above, this work is largely carried out by NICOG, a network of churches in India, Open Doors and a couple who work in central India teaching midwifery and English as a foreign language. We have continued to support these causes financially and prayerfully.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The trustees have reviewed the reserves policy and consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This is subject to review, although the receipt of a legacy of £227,401 in July 2018 has increased the reserves to a level significantly greater than the minimum. The employment of a Youth Worker and the proposed purchase of a property in the next year will have a significant impact on the reserves and the trustees will need to monitor the situation closely to ensure that sufficient funds are available to pay salaries and other expenses.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

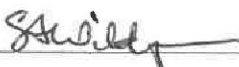

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Alastair Wilderspin	Michael Stephen Hewitt
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer
Date	10 <sup>th</sup> July 2019	





**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

Vale of Evesham Christian Centre		Charity No (if any)	1168068
Annual accounts for the period			
Period start date	01/04/2018	To	Period end date 31/03/2019

## Section A Statement of financial activities

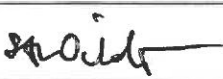

Recommended categories by activity	Unrestricted funds £ F01	Restricted Income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	262,298	9,435	-	271,733	40,824
Charitable activities	4,125	-	-	4,125	3,960
Other trading activities	336	96	-	432	1,171
Investments	11,097	-	-	11,097	9,083
Separate material item of income	-	-	-	-	-
Other	468	1,368	-	1,836	2,871
<b>Total</b>	<b>278,324</b>	<b>10,899</b>	<b>-</b>	<b>289,223</b>	<b>57,909</b>
<b>Resources expended (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	1,025	-	-	1,025	5,950
Charitable activities	86,521	4,983	-	91,504	55,668
Separate material item of expense	-	-	-	-	-
Other	250	-	-	250	425
<b>Total</b>	<b>87,796</b>	<b>4,983</b>	<b>-</b>	<b>92,779</b>	<b>62,043</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>190,528</b>	<b>5,916</b>	<b>-</b>	<b>196,444</b>	<b>- 4,134</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>190,528</b>	<b>5,916</b>	<b>-</b>	<b>196,444</b>	<b>- 4,134</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>190,528</b>	<b>5,916</b>	<b>-</b>	<b>196,444</b>	<b>- 4,134</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	48,407	1,964	-	50,371	54,505
<b>Total funds carried forward</b>	<b>238,935</b>	<b>7,880</b>	<b>-</b>	<b>246,815</b>	<b>50,371</b>

## Section B

## Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets (Note 9)	365,000	-	-	365,000	365,000
Heritage assets	-	-	-	-	-
Investments (Note 10)	180,000	-	-	180,000	180,000
<b>Total fixed assets</b>	<b>545,000</b>	<b>-</b>	<b>-</b>	<b>545,000</b>	<b>545,000</b>
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors (Note 11)	3,256	-	-	3,256	3,665
Investments	-	-	-	-	-
Cash at bank and in hand (Note 13)	236,653	7,880	-	244,533	54,184
<b>Total current assets</b>	<b>239,909</b>	<b>7,880</b>	<b>-</b>	<b>247,789</b>	<b>57,849</b>
<b>Creditors: amounts falling due within one year (Note 12)</b>	<b>974</b>	<b>-</b>	<b>-</b>	<b>974</b>	<b>7,478</b>
<b>Net current assets/(liabilities)</b>	<b>238,935</b>	<b>7,880</b>	<b>-</b>	<b>246,815</b>	<b>50,371</b>
<b>Total assets less current liabilities</b>	<b>783,935</b>	<b>7,880</b>	<b>-</b>	<b>791,815</b>	<b>595,371</b>
<b>Creditors: amounts falling due after one year (Note 12)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions for liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net assets or liabilities</b>	<b>783,935</b>	<b>7,880</b>	<b>-</b>	<b>791,815</b>	<b>595,371</b>
<b>Funds of the Charity</b>					
Endowment funds	-	-	-	-	-
Restricted income funds (Note 15)	7,880	7,880	-	1,964	
Unrestricted funds	238,935	-	-	48,407	
Revaluation reserve	545,000	-	-	545,000	
<b>Total funds</b>	<b>783,935</b>	<b>7,880</b>	<b>-</b>	<b>791,815</b>	<b>595,371</b>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	S.A. WILDERSPIN	10/07/2019
	M.S. HEWITT	10/07/2019



**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with
- the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	The charity has adopted the accruals basis for the preparation of the accounts.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	As detailed in note 2.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2

## Accounting policies

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

The charity has changed from receipts and payments accounting to accruals accounting.

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
<b>Fund balances as previously stated</b>	54,969	54,184
<b>Adjustments:</b>		
Accrued income	192	293
Prepaid expenditure	544	1,432
Debtors		1,940
Accrued expenditure	-1,200	-1,269
Creditors		-6,209
<b>Fund balance as restated</b>	<b>54,505</b>	<b>50,371</b>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
<b>Net income/(expenditure) as previously stated</b>	-785
<b>Adjustments:</b>	
Increase in income/debtors	1,940
Increase in accrued income	101
Increase in prepaid expenditure	888
Increase in expenses/creditors	-6,209
Increase in accrued expenditure	-69
<b>Previous period net income/(expenditure) as restated</b>	<b>-4,134</b>

**Note 2****Accounting policies****2.2 INCOME**

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

**2.3 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**2.4 ASSETS**

<b>Tangible fixed assets for use by charity</b>	Assets are fully expensed in the year of purchase.  A register of assets is maintained.
<b>Current asset investments</b>	Funds are held in bank accounts with notice periods of up to 100 days. These are included in cash at bank and on hand.

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	28,786	7,121	-	35,907	30,451
	Gift Aid	5,787	327	-	6,114	8,693
	Legacies	227,401	-	-	227,401	-
	Membership subscriptions and sponsorships which are in substance donations	-	1,987	-	1,987	1,370
	Other	324	-	-	324	310
	<b>Total</b>	<b>262,298</b>	<b>9,435</b>	<b>-</b>	<b>271,733</b>	<b>40,824</b>
Charitable activities:	Hire of Church premises (regular)	4,125	-	-	4,125	3,960
	Other	-	-	-	-	-
	<b>Total</b>	<b>4,125</b>	<b>-</b>	<b>-</b>	<b>4,125</b>	<b>3,960</b>
Other trading activities:	Hire of Church premises (non-regular)	336	-	-	336	1,171
	Youthee	-	96	-	96	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>336</b>	<b>96</b>	<b>-</b>	<b>432</b>	<b>1,171</b>
Income from investments:	Interest income	2,289	-	-	2,289	387
	Rental and leasing income	8,808	-	-	8,808	8,696
	Other	-	-	-	-	-
	<b>Total</b>	<b>11,097</b>	<b>-</b>	<b>-</b>	<b>11,097</b>	<b>9,083</b>
Separate material item of income:		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	-	-	-	-	-	-
	Other	468	1,368	-	1,836	2,871
	<b>Total</b>	<b>468</b>	<b>1,368</b>	<b>-</b>	<b>1,836</b>	<b>2,871</b>
<b>TOTAL INCOME</b>		<b>278,324</b>	<b>10,899</b>	<b>-</b>	<b>289,223</b>	<b>57,909</b>

All income in the prior year was unrestricted except for: (please provide description and amounts)

Total restricted income £4,612. Donations £3,722 for Children's worker fund (£2,162), Tiddlywinks (£1,360) and Youthee (£200). Other income £890 for Soul Survivor events (£465) and Caring Hands In the Vale (£425).

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

A single one-off legacy of £227,401 was received.

**Note 4 Analysis of expenditure**

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
<b>Expenditure on raising funds</b>	Rent collection, property repairs and maintenance charges	689	-	-	689	4,779
	Other trading activities	336	-	-	336	1,171
	<b>Total expenditure on raising funds</b>	<b>1,025</b>	<b>-</b>	<b>-</b>	<b>1,025</b>	<b>5,950</b>
<b>Expenditure on charitable activities</b>	Advancement of the Christian faith	52,151	4,833	-	56,984	44,828
	Assisting persons in need	14,440	150	-	14,590	7,800
	Advancing education/other charitable purposes	19,930	-	-	19,930	3,040
	<b>Total expenditure on charitable activities</b>	<b>86,521</b>	<b>4,983</b>	<b>-</b>	<b>91,504</b>	<b>55,668</b>
<b>Separate material item of expense</b>						
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>	Payment received in error and then paid to intended recipient	250	-	-	250	425
	<b>Total other expenditure</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>425</b>
<b>TOTAL EXPENDITURE</b>		<b>87,796</b>	<b>4,983</b>	<b>-</b>	<b>92,779</b>	<b>62,043</b>

**Other information**

The amount for expenditure on raising funds (other trading activities) is equivalent to the income from occasional letting of temporarily surplus accommodation, for which no profit is sought. It includes estimates for cleaner's wages, the community worker's time for facilitating the letting, utilities and general building maintenance costs.

Expenditure on charitable activities has been allocated by reference to the aims of the charity as defined in its constitution. All expenditure has been allocated to 'Advancement of the Christian faith' unless specifically identified as relating to the other two aims. Expenditure on 'Assisting persons in need' includes payments to Caring Hands in the Vale and other charities with similar aims, and also an amount equivalent to the payments received from Caring Hands in the Vale for use of the charity's premises (further details at note 16).

Expenditure on 'Advancing education/other charitable purposes' includes payments to other charities, missions and missionaries.

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Total prior year £
Advancement of the Christian faith	50,965		1,186	52,151	44,828
Assisting persons in need	13,849		591	14,440	7,800
Advancing education/other charitable purposes	19,930			19,930	3,040
<b>Total</b>	<b>84,744</b>		<b>1,777</b>	<b>86,521</b>	<b>55,668</b>

Prior year expenditure on charitable activities can be analysed as follows:

Includes all expenditure except expenditure on raising funds as described above, and other payments £425. The method of analysis between charitable activities is described above.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

The charity tithed 10% of a legacy received. A total of £22,740 was paid to seven recipients. Within the expenditure on charitable activities £6,000 has been allocated to 'Assisting persons in need' and £16,740 to 'Advancing education/other charitable purposes'.

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support costs	Raising funds £	Advancement of Christian faith £	Assisting persons in need £	Advancing education/ other charitable purposes £	Grand total £	Basis of allocation (Describe method)
Office costs	-	592	591	-	1,183	
Independent examination fee	-	594		-	594	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	1,186	591	-	1,777	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

The charity receives regular payments from another charity, Caring Hands in the Vale, for the use of its premises. This includes use of the office and the trustees estimate that the various items included within office costs were used equally by both charities.

**Note 6 Details of certain items of expenditure****6.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	This year £	Last year £
Independent examiner's fees	594	408
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

**Note 7 Paid employees****7.1 Staff Costs**

	<b>This year £</b>	<b>Last year £</b>
Salaries and wages	19,244	24,882
Social security costs	-	-
Pension costs (defined contribution scheme)	334	458
Other employee benefits	-	-
<b>Total staff costs</b>	<b>19,578</b>	<b>25,340</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No payments were made to key management personnel (includes trustees and senior management) for their services to the charity.

**7.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Charitable Activities	2	2
Other	1	1
<b>Total</b>	<b>3</b>	<b>3</b>

**7.3 Ex-gratia payments to employees and others (excluding trustees)**

Please explain the nature of the payment

Payment to the cleaner who left part way through the year

Please state the legal authority or reason for making the payment

Approved by trustees as recognition for long service

Please state the amount of the payment (or value of any waiver of a right to an asset)

Payment of £100 and gifts costing £34

**Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme**

Amount of contributions recognised in the SOFA as an expense

£334

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The contributions relate to two people employed more than 99% on charitable activities. The contributions have therefore been allocated to charitable activities. Within the charitable activities, the two people were employed for advancement of the Christian faith and the contributions have been allocated to that activity.

**Note 9****Tangible fixed assets****9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	365,000	-	-	-	365,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	365,000	-	-	-	365,000

**9.2 Depreciation and impairments**

The cost/revaluation in the accounts represents the residual value of the freehold and, therefore, no further depreciation is required.

**9.3 Net book value**

Net book value at the beginning of the year	365,000	-	-	-	365,000
Net book value at the end of the year	365,000	-	-	-	365,000

**9.4 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward.



**Note 10 Investment assets****10.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	180,000	-	-	180,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	180,000	-	-	180,000

**10.2 Please provide a breakdown of investments shown above agreeing with the balance sheet differentiating between those held at fair value and those held at cost less impairment.****Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
180,000	-
-	-
-	-
180,000	-
180,000	

**10.3 If your charity holds investment properties, please complete the following note:**

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

The investment property was valued at £180,000 by Timothy Lea & Griffiths, Chartered Surveyors, Evesham in April 2018.

**Note 11 Debtors and prepayments****11.1 Analysis of debtors**

Prepayments and accrued income  
Other debtors  
Total

This year £	Last year £
3,256	1,725
-	1,940
3,256	3,665

11.2 No debtors included above were recoverable in more than 1 year.

**Note 12 Creditors and accruals****12.1 Analysis of creditors**

Accruals and deferred income  
Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
938	1,269	-	-
36	6,209	-	-
<b>Total</b> 974	7,478	-	-

**Note 13 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
244,533	54,184
-	-
244,533	54,184

**Note 14 Events after the end of the reporting period**

Please provide details of the nature of the event

At a meeting on 7 May 2019 the church members approved the purchase of a property for use by Caring Hands in the Vale as a drop-in centre and base for the food bank that currently operates from the church premises. Favourable payment terms of up to 12 months were offered by the vendor in April 2019. The purchase is subject to planning permission for change of use and this is not expected before August 2019. Fund raising will be required and a number of pledges have been received. Caring Hands in the Vale will fund-raise in order to buy all or part of the property from the church. Caring Hands in the Vale will be charged rent for any portion of the property still owned by the church. The accounts for the reporting period include expenditure of £420 for a valuation and it is possible that part or all of this will be reimbursed to the church by Caring Hands in the Vale.

A full-time Youth and Young Adults Worker is to be employed from August 2019.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

The purchase price of the property is £250,000 with estimated planning, survey and legal costs of £5,000.  
Annual salary of Youth and Young Adults Worker £24,000 plus employer pension contributions £720.

**Section C** Notes to the accounts (cont)

**Note 15** Charity funds

**15.1 Details of material funds held and movements during the CURRENT reporting period**

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted Income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	48,407	278,324	87,796	-	-	238,935
Evangelism	R	Evangelistic activities	1	5,000	-	-	-	5,001
Children's Worker	R	Salary	-	2,121	1,231	-	-	890
Youth	R	Youth activities and resources	1,648	10	-	310	-	1,348
Hardship	R	Assisting people in urgent need	165	31	33	-	-	163
Cyclone Idai Appeal	R	Flood relief	-	171	-	-	-	171
Soul Survivor 2018	R	Youth trip	368	539	381	210	-	-
Soul Survivor 2019	R	Youth trip	-	404	938	-	-	534
Tiddlywinks	R	Children's activities	436	1,449	1,375	-	-	510
Youthee	R	Youth activities	82	1,174	1,025	100	-	331
Revaluation reserve			545,000	-	-	-	-	545,000
<b>Total Funds</b>			595,371	289,223	92,779	-	-	791,815

**15.2 Details of material funds held and movements during the PREVIOUS reporting period**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	51,021	53,297	55,422	489	-	48,407
All restricted funds	R	All restricted funds	3,484	4,612	6,621	489	-	1,964
Revaluation reserve			545,000	-	-	-	-	545,000
<b>Total Funds</b>			599,505	57,909	62,043	-	-	595,371

**Note 15 Charity funds (cont)****15.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	No transfers during the current reporting period	0

**15.4 Analysis of General (Unrestricted) Fund**

Income	£
Standing Order	18,812
Offering	8,574
Gift Aid	5,787
Gifts	1,400
Bequest	227,401
Hire of facilities	4,461
Manse Rent	8,808
Church Building	190
Training & Away Days	150
Interest	2,289
Payment for Caring Hands	250
Kerala appeal	174
Other income	28
<b>Income Total</b>	<b>278,324</b>

Expenditure	£
Wages, Salaries, NI and Tax	18,013
Pension Contributions	334
Gifts	996
Utilities	3,060
Youth & Children's Work	1,172
Missions	640
Missionary Giving	2,550
Caring Hands	4,115
Salt & Light monthly donations	960
Visiting speakers	400
Manse	689
Office	1,183
Independent examination	594
Church Building & Equipment	24,836
Expenses	2,812
Resources	194
Training & Away Days	1,084
Payment for Caring Hands	250
Kerala appeal	200
Youth & Young Adults Worker	554
Tithe on bequest	22,740
Valuation fee	420
<b>Expenditure Total</b>	<b>87,796</b>

**Note 16 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**16.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£		£
Diane Bennett	Permitted by the charity's Constitution	7,890	162		7,928

*Please give details of why remuneration or other employment benefits were paid.*

Employed as the charity's Community Worker

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Steve Wilderspin £996 (a gift in recognition of his outstanding contribution to the running of the church, excluding his role as a trustee)

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

Not applicable

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

One

**16.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel (for voluntary activities, not trustee duties)	2,652	1,787
Subsistence		
Accommodation		
Other (please specify): Leadership event ticket (representing the charity at an event organised by the group of churches with which the charity is affiliated)	299	214
<b>TOTAL</b>	<b>2,951</b>	<b>2,001</b>

*Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity*

One

**16.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Caring Hands in the Vale	Both charities have 3 out of 5 trustees who are the same	See narrative below		0	0	0

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

The charity's premises are shared with Caring Hands in the Vale which pays rent to the charity. Two lunch times a week, excluding holidays, Caring Hands in the Vale uses the kitchen and lounge operating a drop-in diner where hot meals are provided. Caring Hands in the Vale operates a food bank from the premises which are used for storage. Office accommodation is also shared. The amount of rent paid to the charity in the year was £4,125 and is roughly the same as the amount paid by the charity to Caring Hands in the Vale (see below). The trustees consider the amount of rent charged to be a reasonable amount to cover a share of utilities bills, cleaner's wages and a contribution to building maintenance costs.

The charity pays to Caring Hands in the Vale the approximate equivalent of one day per week salary for Diane Bennett who is a trustee of the charity but is not a trustee of Caring Hands in the Vale, and who is employed two days per week by the charity and three days per week by Caring Hands in the Vale. The amount paid for the year was £4,115. The payment is made in furtherance of one of the charity's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

The charity tithed 10% of a legacy received. A total of £22,740 was paid to seven recipients including £3,000 to Caring Hands in the Vale.

Caring Hands in the Vale paid amounts of £111.68 for consumable items and £153.01 for kitchen equipment on behalf of the charity and both amounts were reimbursed by the charity to Caring Hands in the Vale.

The charity received a payment of £200 from an individual and claimed Gift Aid of £50. The payment was intended for Caring Hands in the Vale and the charity paid both amounts of £200 and £50 to Caring Hands in the Vale.

*For any related party, please provide details of any guarantees given or received.*

None

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2019 which are set out on pages 1 to 24.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

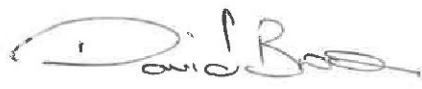
### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records;
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D. A. Brown FCA  
Chartered Accountant  
Baldwins  
Almswood House  
93 High Street  
Evesham, Worcestershire  
WR11 4DU

6 August 2019